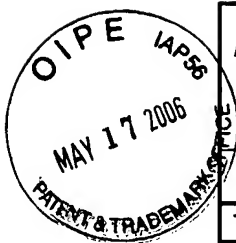


Under the Paperwork Reduction Act of 1995, no person are required to respond to a collection of information unless it displays a valid OMB control number.



Effective on 12/08/2004. Fees pursuant to the Consolidated Appropriations Act, 2005 (H.R. 4818). FEE TRANSMITTAL		Complete if Known	
		Application Number	10/735,927
		Filing Date	December 16, 2003
		First Named Inventor	Masahiro MACHIDA
		Examiner Name	Vickey M. Ronesi
		Art Unit	1714
<input type="checkbox"/> Applicant claims small entity status. See 37 CFR 1.27		Attorney Docket No.	31759-199754
TOTAL AMOUNT OF PAYMENT	(\$)	0.00	

METHOD OF PAYMENT (check all that apply)

☐ Check ☐ Credit Card ☐ Money Order ☐ None ☐ Other (please identify): _____
☒ Deposit Account Deposit Account Number: 22-0261 Deposit Account Name: Venable LLP

For the above-identified deposit account, the Director is hereby authorized to: (check all that apply)

☒ Charge fee(s) indicated below ☐ Charge fee(s) indicated below, except for the filing fee
☒ Charge any additional fee(s) or underpayment of fee(s) under 37 CFR 1.16 and 1.17 ☒ Credit any overpayments

FEE CALCULATION (All the fees below are due upon filing or may be subject to a surcharge)**1. BASIC FILING, SEARCH, AND EXAMINATION FEES**

Application Type	FILING FEES		SEARCH FEES		EXAMINATION FEES		Fees Paid (\$)
	Fee (\$)	Small Entity Fee (\$)	Fee (\$)	Small Entity Fee (\$)	Fee (\$)	Small Entity Fee (\$)	
Utility	300	150	500	250	200	100	
Design	200	100	100	50	130	65	
Plant	200	100	300	150	160	80	
Reissue	300	150	500	250	600	300	
Provisional	200	100	0	0	0	0	

2. EXCESS CLAIM FEES

Fee Description	Fee (\$)	Small Entity Fee (\$)
Each claim over 20 (including Reissues)	50	25
Each independent claim over 3 (including Reissues)	200	100
Multiple dependent claims	360	180

Total Claims Extra Claims Fee (\$) Fee Paid (\$)
 _____ - = _____ x _____ = _____

Multiple Dependent Claims
Fee (\$) Fees Paid (\$)
 _____ _____

Indep. Claims Extra Claims Fee (\$) Fee Paid (\$)
 _____ - = _____ x _____ = _____

3. APPLICATION SIZE FEE

If the specification and drawings exceed 100 sheets of paper (excluding electronically filed sequence or computer listings under 37 CFR 1.52(e)), the application size fee due is \$250 (\$125 for small entity) for each additional 50 sheets or fraction thereof. See 35 U.S.C. 41(a)(1)(G) and 37 CFR 1.16(s).

Total Sheets Extra Sheets Number of each additional 50 or fraction thereof Fee (\$) Fees Paid (\$)
 _____ - 100 = _____ /50 _____ (round up to a whole number) x _____ = _____

4. OTHER FEE(S)

Non-English Specification, \$130 fee (no small entity discount)

Other (e.g., late filing surcharge): _____

SUBMITTED BY			
Signature		Registration No. (Attorney/Agent)	41,289
Name (Print/Type)	Michael A. Sartori, Ph.D.	Telephone	(202) 344-4000
		Date	May 17, 2006

#752114



THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re application of:

Masahiro MACHIDA et al.

Appl. No. 10/735,927

Confirmation No. 4246

Filed: December 16, 2003

For: EMULSION COMPOSITION,
COATING FILM FORMED
THEREFROM, AND COOLING
MECHANISM USING THE
COATING FILM

Art Unit: 1714

Examiner: Vickey M. Ronesi

Atty. Docket No. 31759-199754

Customer No.

26694

PATENT TRADEMARK OFFICE

RESPONSE TO RESTRICTION REQUIREMENT

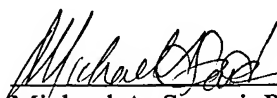
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Sir:

In response to the restriction requirement in the Office Action mailed April 17, 2006, Applicants hereby elect the invention covered by Group I, claims 1-8. Applicants reserve the right to file a divisional application for the non-elected claims. An action on the merits is requested.

Respectfully submitted,

Date: May 17, 2006


Michael A. Sartori, Ph.D.
Registration No. 41,289
VENABLE LLP
P.O. Box 34385
Washington, D.C. 20043-9998
Telephone: (202) 344-4000
Telefax: (202) 344-8300